

TAX YEAR 2014 – GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) RATES

The Government Property Lease Excise Tax (GPLET) rates shown below are posted under the provisions of A.R.S. § 42-6203(B) and are for use in Tax Year 2014. Rates are quoted in dollars per square foot except parking which is quoted in dollars per parking space.

Please Note: Leases of government property improvements that meet the following criteria are subject to different GPLET rates:

- Leases entered into prior to June 1, 2010 -OR-
- Leases that are subject to a development agreement, an ordinance or a resolution:
 - That was approved by the governing body of the government lessor before June 1, 2010.
 - That authorized a lease based on specified conditions occurring. -AND-
 - The lease was entered into within 10 years after the date the development agreement was entered into, or the ordinance or resolution was approved by the governing body.

See A.R.S. § 42-6203(A), the government lessor, or the GPLET Return Form , Instructions and Worksheet (Forms 82620, 82620-I and 82620-W) available from the County Treasurer in early to mid-September for further information.

TAX YEAR 2014 GPLET RATES – FOR PROPERTIES SUBJECT TO A.R.S. § 42-6203(B)

	One Story Office Structure	Two to Seven Story Office Structure	Eight or More Story Office Structure	Retail Structure	Hotel/ Motel Structure	Warehouse / Industrial Structure	Residential Rental Structure	All Others	Parking
2014 Rates	\$ 2.22	\$ 2.55	\$ 3.44	\$ 2.79	\$ 2.22	\$ 1.50	\$ 0.84	\$ 2.22	\$222.02